

Arizona Department of Education
Over Expenditure Report for Fiscal Year 2005
Saddle Mountain Unified School District

Description	ADE Calculated	District Amount	Difference
Comments and concerns about the content, the design, or the results should be e-mailed to schoolfinance@ade.az.gov.			
Budget Version		5/10/2005	Revised #3
General Budget Limit			
Base Support Level	2,964,497		
Transportation Revenue Control Limit	506,789		
Type 03 Tuition	0		
ADE column includes values from most recent APOR55.			
Adjustment to actual HS Type 03 Tuition	0		
Reductions are made based on Type 03 tuition expenditures reported on AFR			
Revenue Control Limit (RCL)	3,471,286	3,471,286	
Growth	293,095	293,511	
Adjusted RCL	3,764,381	3,764,797	(416)
Adjusted RCL in M&O	3,764,381	3,764,797	(416)
Adjusted RCL in Unr Cap	0	0	0
Capital Outlay Revenue Limit (CORL) Total	205,274	205,274	0
Capital Outlay Revenue Limit (CORL) M&O	205,274	205,274	0
Capital Outlay Revenue Limit (CORL) Unr Cap	0	0	0
Maintenance and Operations Override	345,133	345,133	0
Capital Override	1,700,000	1,700,000	0
Special K-3 Override (M&O)	0	0	0
Special K-3 Override (Capital)	0	0	0
Small School Adjustment (M&O)	0	0	0
Small School Adjustment (Unrestricted Capital)	0	0	0
Tuition Private M&O		0	
Tuition Private Unrestricted		0	
Tuition Other AZ Districts M&O		0	
Tuition Other AZ Districts Unrestricted		0	
Tuition Out of State Districts M&O		0	
Tuition Out of State Districts Unrestricted		0	
Tuition (Total) M&O	0	0	0
Tuition (Total) Unrestricted	0	0	0
Cert of Ed Convenience M&O	7,662	0	7,662
Cert of Ed Convenience Unrestricted	0	0	0
State Assistance (15-976) M & O	0	0	0
State Assistance (15-976) Unrestricted	0	0	0
Add-on for Children w/Disabilities and Indian Students M&O	0	0	0
Add-on for Children w/Disabilities and Indian Students Unrestricted	0	0	0
Administrative Costs M&O	0	0	0
Administrative Costs Unrestricted	0	0	0
Increase for Accommodation Schools	0	0	
Desegregation M&O	0	0	0
Desegregation Unrestricted	0	0	0
Tuition Out Debt Services	0	0	0
Budget Balance Carry-Forward	0	0	0
Dropout Prevention	0	0	0
Excess Utilities	0	0	0
Assistance for Education M&O	0	0	0
Assistance for Education Unrestricted	0	0	0

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Registered Warrant Exp M&O	19,872	19,872	0
Registered Warrant Exp Unrestricted	0	0	0
Energy Reduction Adjustment	0	0	0
Joint Voc & Tech Center M&O	0	0	0
Joint Voc & Tech Center Unrestricted	0	0	0
Career Ladders Budget Balance Carry-Forward	0	0	0
Optional Performance Incentive Budget Balance Carry-Forward	0	0	0
Performance Pay Budget Balance Carry Forward	0	0	0
Adjustment to General Budget Limit	0	0	0
Total General Budget Limit for M&O	4,334,660	4,121,632	213,028
Plus or Minus Correction to FY 2004-05 Growth	29,249		
Less Growth Adjustment Requested to Unrestricted Capital (Included below)	0		
Adjusted General Budget Limit	4,363,909		
Budgeted Maintenance & Operations	4,121,632	4,121,632	0
Adjustments to Budgeted M&O	242,277		
Adjusted Budgeted Maintenance and Operations	4,363,909		
Lesser of Budgeted or GBL for M&O		4,121,632	
Lesser of Adjusted Budgeted or Adjusted GBL for M&O		4,363,909	
Total M&O Expenditures (AFR)	5,829,947		
M&O Expenditures pursuant to A.R.S. §15-907	0		
Less Applicable M&O Expenditures		5,829,947	
Plus K-3 Override Budget Balance Carry Forward * 50%		0	
Unexpended Budget Balance (Over-Expenditure)		(1,466,038)	
If the above row includes a negative value, the Maintenance & Operations Fund has been over-expended and a resolution to reduce budget capacity and state aid, for FY 03-04, must be completed.			
Less Career Ladders Budget Balance		0	
Less Optional Performance Incentive Budget Balance		0	
Less Performance Pay Unexpended		0	
Applicable Unexpended Budget Balance		(1,466,038)	
Budget Balance Carry Forward Limit (4% * (RCL + Growth Adjustment))		151,745	
Allowed Budget Balance Carry-Forward		0	
Includes reduction for inter-fund transfers to School Opening Fund 545			

**** Formula for calculating the adjusted growth (corrected growth total - original growth = adjusted growth amount)**

Corrected Growth	322,344
Minus Growth Included on Final 04-05 APOR55-1	293,095
Growth Adjustment	29,249

Please see memo at <http://www.ade.az.gov/Districts/ReportsData/ReportsData.asp>, for your district, regarding information on growth calculation. This memo is also available in the School Finance memos section and the School Finance Bulletin Board.

Adjustments to FY 2005-06 Expenditure Budget and Worksheets

Increase to FY 2005-06 Unrestricted Capital due to greater than anticipated Growth (or by election of district)	0
Add to FY 2005-06 Expenditure Budget Page 8 of 8 Line A11 You may increase the budgeted unrestricted capital amount on page 4 Of 8 to reflect this increase	
Adjustment, from page 7 of 8, to be included on FY 2005-06 Expenditure Budget, Page 8 of 8, Line A2 Unrestricted Capital	0
Above line allows for carry forward of 1 half of the unexpended K-3 Override budgeted for in Unrestricted capital.	
Adjustment amount for FY 2005-06 Budget Worksheet M, line 1b.	(36,495)
Amount on Worksheet M is subtracted. Amount should be included as displayed here.	

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Unrestricted Capital Budget Limit			
Unrestricted Available in FY 2003-04	608,188	608,188	
Unrestricted Capital Budget Limit Adjustment	0	0	
Adjusted Unrestricted Available in FY03-04	608,187	608,188	(1)
Amount Budgeted in Unrestricted Cap FY 2003-04	608,188	608,188	0
Lesser of Available for Budgeted	608,187	608,188	(1)
Actual Unrestricted Expenditures FY 2003-04	201,150	201,150	0
FY 03-04 Unrestricted Unexpended Budget Bal	407,037	407,038	(1)
Interest Earned FY 2003-04	10,573	10,573	0
Federal Impact Adjustment	0	0	0
Monies Deposited from SFB for Donated land	0	0	0
Adjustment to Unrestricted Capital Budget Limit (A.R.S. §15-915 and Resolutions)	0	0	0
Amount to be used for Capital (from page 7)	1,700,000	1,700,000	0
Adjustments to Unrestricted Capital FY 2004-05, page 7 of 8, included in above line	0		
SBE Approval to Accum.	0	0	0
Unrestricted Capital Available FY 2004-05	2,117,610	2,117,611	(1)
Budgeted Unrestricted Capital (Includes corrections pursuant to 15-915)	2,117,611		
Lesser of Budgeted or Unrestricted Capital Available		2,117,610	
Total Unrestricted Capital Expenditures	2,010,853		
Unrestricted Capital Expenditures pursuant to A.R.S. §15-907	0		
Applicable Unrestricted Capital Expenditures		2,010,853	
Unexpended Budget Balance (Unrestricted) or Over-Expenditure		106,757	
If the above row includes a negative value, Unrestricted Capital has been over-expended and a resolution to reduce budget capacity and state aid must be completed.			
Soft Capital Allocation Limit			
Soft Capital Allocation Limit FY 2003-04	296,646	296,647	(1)
Soft Capital Allocation Limit Adjustments	0	0	0
Adjusted Soft Cap Alloc Limit FY 2003-04	296,646	296,647	(1)
Soft Capital Allocation Budgeted FY 2003-04	296,647	296,647	0
Lesser of Budgeted or Limit	296,646	296,647	(1)
Actual Soft Capital Allocation Exp FY 2003-04	106,410	106,410	0
FY 03-04 Unexpended Soft Capl Budg Bal	190,236	190,237	(1)
Interest Earned FY 2003-04	3,584	3,584	0
Soft Capital Allocation FY 2004-05	181,758	181,758	0
Capital Transportation Adjustment	0	0	0
Adjustment to Soft Capital Allocation Limit	0	0	0
Soft Capital Allocation Limit FY 2004-05	375,578	375,579	(1)
Budgeted Soft Capital	375,579	375,579	0
Lesser of Budgeted or Soft Capital Allocation Limit		375,578	
Actual 2004 Soft Capital Expenditures		219,675	
Unexpended Budget Balance (Soft Capital) or Over-Expenditure		155,903	
If the above row includes a negative value, Soft Capital Allocation has been over-expended and a resolution to reduce budget capacity and state aid must be completed.			